



JOHN NAIMO
AUDITOR-CONTROLLER

COUNTY OF LOS ANGELES DEPARTMENT OF AUDITOR-CONTROLLER

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February 23, 2015

TO: Department Heads

FROM:

John Naimo 
Auditor-Controller

SUBJECT: **INTERNAL CONTROL CERTIFICATION PROGRAM FOR FISCAL
YEAR 2014-15**

County Code Section 2.10.015 requires each County department to review and evaluate its internal controls annually. The County Code also requires each Department Head to submit a letter to the Auditor-Controller certifying that they have completed the internal control evaluation accurately by May 15th of each year.

The Internal Control Certification Program (ICCP) is a set of questionnaires/worksheets that are based on the internal control requirements in the County Fiscal Manual (CFM). Departments are required to complete the ICCP to evaluate their internal controls, and ensure compliance with the CFM. Implementing and maintaining proper internal controls is essential to safeguard County assets, provide accurate financial records, ensure compliance with County and departmental policies, and promote efficient and effective operations. Many of the internal control deficiencies noted in our ongoing compliance audits of County departments (e.g., payroll/personnel audits, etc.) could have been identified and corrected by departments if they had properly completed the ICCP.

The ICCP questionnaires/worksheets for Fiscal Year (FY) 2014-15 are based on the February 2015 CFM, which includes updated internal control requirements. My staff provided copies of the ICCP worksheets, lead pages, and specific instructions for completing the ICCP to your department's ICCP coordinator on February 19, 2015. As indicated in the instructions, the completed FY 2014-15 ICCP and Fiscal Compliance Certification letter are due by May 15, 2015, and can be submitted electronically to ICCP@auditor.lacounty.gov, or the documents can be written to a CD-R and mailed to:

Department of Auditor-Controller
Audit Division
350 S. Figueroa Street, 8th Floor
Los Angeles, CA 90071
Attention: Ms. Jeannette Herrera

If you or your staff have any questions or concerns, please contact Ken Van Orden at (213) 253-0160 or kvanorden@auditor.lacounty.gov.

JN:AB:RS:MP

c: Chief Deputies
Administrative Deputies
Audit Committee
Departmental ICCP Coordinators